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The advice on retention of dated notebooks is entirely justifiable, as is the recommendation (page 43) that court reporters never “pick up” an account of events from another party to proceedings at which they were not present. Much of this goes to plain sense, but having a little book of plain sense on every journalist’s desk would probably prevent many libel actions coming into being. Interestingly, McHugh declares that more problems arise with little thought of “social-type” items than big stories. A checklist of basic rules is given (page 33) in first person terms for the journalist:

1. Don’t be economical with the truth.
2. Do not trivialise potentially serious stories.
3. Exercise greater control over copy.
4. Maintain hard copies of original draft article material.
5. Avoid using rumour and hearsay.
6. Facts are sacred.

Perhaps then the most controversial yet charming aspect of this book is that it presents journalism as a serious profession. Balance is stressed as a must, and incaution presented as self-harm, even with the trifles of “headers” on court reportage. McHugh writes that the writer of such headers carries a “heavy responsibility” (page 45). The principle is general. The Irish Times reported case of 10 February 2000 is cited (page 55) to illustrate how comment on a defendant’s appearance and demeanour pre-trial was found to have breached her right to a fair trial. The press have a right under article 34(1) of the 1961 Act to report on legal proceedings in normal conditions, yet pressmen must tread carefully around the court-house.

McHugh treads carefully around the more complex issues and picks out the bare bones. A discussion of journalistic privilege forms the last section of the book. Whilst the press may be the “third estate” there is no such thing as a right to refuse to reveal sources etc. McHugh mentions the clash with the ECHR, and the reform of UK law to respect privilege in 1981. *Libel Law: A Journalist’s Handbook* is an excellent resource, which should earn its space on the desk of any journalist or student of media law. Its concision is flawless.

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**CHARITY LAW IN NORTHERN IRELAND.** *By Kerry O’Halloran and Ronan Cormacain. [Round Hall Sweet & Maxwell, 2001, hardback, lxii and (with appendices and index) 618pp; €150]*

This book provides a very useful account of a broad range of issues relating to charity law in Northern Ireland. The material covered includes not only charity law in the “black-letter” sense, but also issues relating to the

historical context of charity law, the legal framework, including a brief history of the courts with charitable jurisdiction, the practical administration of charitable trusts, the management of this branch of the voluntary sector, and some useful procedural information. Although the title limits the content of the book to the law in Northern Ireland, the authors discuss the law in Northern Ireland in the context of current law and practice in England and Wales and in the Republic of Ireland.<sup>1</sup>

The book is in two main parts. The first, and by far the larger part, is entitled "The Law and Practice", and addresses the substantive and administrative aspects of charity law. The second part, "The Procedures" goes on to provide a brief summary of common procedures, useful addresses and a selected bibliography.

The twenty-two chapters on charity law and practice in Part 1 make up the bulk of the book. This section is sub-divided into four further parts, which deal with "The Principles, the Law and the Courts", "Administration", "Charitable Purposes", and "Charities". The first section introduces the governing principles of charity law, the legal framework and processes, as well as some of the issues and implications arising from the Human Rights Act 1998, and other legislation. The opening chapters are thought-provoking, and, in a theme which echoes throughout the text, make a number of arguments in support of root and branch reform of charity law in Northern Ireland. These chapters include an account of the history and development of charity law, as well as exhaustive descriptions of various *dicta* on questions such as the relationship between the Preamble to the English Charitable Uses Act 1601, and the Irish Statute of Pious Uses 1634. In a volume which attempts to cover all bases, however, these chapters are arguably of primarily academic interest.

The second section of Part 1 deals with the administration of charitable trusts. Chapter Five considers in particular the responsibilities of the considerable range of agencies associated with charities in Northern Ireland. Chapter Six, on trusts and charitable trusts, provides a useful basic introduction to equity and trusts, and to the concept of charitable trusts, including a useful discussion of both the Irish and Northern Irish case law, as well as the more commonly cited English authorities. Chapter Seven introduces the concept and role of trustees, including the powers and duties of charitable trustees. This section forms useful introduction to the legal dimension of charity law for non-legal specialists.

The third section of Part 1 addresses the central substantive issue of the definition of charitable purposes under Lord Pemsil's "four heads of charity". The authors go beyond the traditional categories of "Relief of Poverty", "Advancement of Education", "Advancement of Religion" and "Other Charitable Purposes", to consider issues surrounding the charitable status of health and welfare services, political purposes, and recreation. This section includes a wealth of local case law, as well as providing interesting reflections on Northern Ireland policy in relation to charitable purposes. Potential human rights implications are considered at relevant points, for example, in relation to trusts for the advancement of religion.

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<sup>1</sup> See also O'Halloran, *Charity Law*, (Round Hall Sweet & Maxwell, Dublin, 2000).

The fourth section describes the management responsibilities of charities, including the formation of charities, charitable activities, the various tax and rates exemptions, and the procedures for dissolution of charitable organisations. This section, which again provides background information for the non-legal specialist on matters such as legal personality, sets out subjects such as the alternative legal forms for the constitution of charities, and the management responsibilities attendant on officers of charitable organisations, in a clear and helpful format. The law and practice relating to the principle of *cy-pres* can also be found in this section. Finally in Part 1, the current law relating to tax and rates exemptions applicable to charities in Northern Ireland is discussed, followed by a brief section on the procedures for dissolving a charitable body. Part 2, "The Procedures", forms a short coda to the main text, and describes both Inland Revenue Procedures and Charities Branch Procedures, as set out in their respective leaflets and documents.

On the whole, this book provides a thorough account of 'how to' in relation to charities in Northern Ireland. Underlying the fundamental purpose of the book, which explains the law, practice, administration and procedure of charities in layman-accessible terms, there is also an argument in support of the reform of charity law. The authors argue for the review of a number of fundamental aspects of charity law in Northern Ireland, including: the basis of charitable status; the relationship between charitable purposes and public services, state and social provision; whether charities for socially excluded purposes ought to be allowed to campaign for political change; whether trade restrictions on charities ought to be lifted; and whether the promotion of religion ought to be regarded as charitable, or sectarian in a secular society. On the whole, the book argues in support of a more thoroughly modern approach to charity law. The authors also review reform initiatives in other jurisdictions, with reference to a number of consultation papers, including the DHSS Consultation Document on Charity Law,<sup>2</sup> and describe the need for reform as "unquestionable".<sup>3</sup>

The structure of this book is particularly suitable either for non-legal specialists, seeking a thorough account of the legal regulation of charities, combined with a general introduction to the legal system and to "Equity and Trusts", or as a work of reference for practitioners. In places, however, the authors' attention to detail and determination to address every possible aspect of the charitable sector, have a tendency to interrupt the flow of the text, and to make parts of the book appear laboured and slightly difficult to read. Extensive reference is made to case law and statutory authorities, although little use is made of academic materials. These characteristics, along with some repetition of material across chapters suggests that the book is not intended to be read sequentially but as a work of reference. Although a shorter, more selective and discursive text might be more engaging for the reader, the book provides a very thorough description of all aspects of charity law and practice in Northern Ireland. These features will further secure its place as a valuable work of reference.

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<sup>2</sup> 1995, Northern Ireland.

<sup>3</sup> At p 45.

Unfortunately, and unusually in this otherwise comprehensive text, reference to the Trustee Act (Northern Ireland) 2001, under consideration in the Assembly at the time of writing, is omitted. Reference is made to the Trustee Act 2000, which effected major changes to trustee investment powers in England and Wales.<sup>4</sup> These changes, which were extended to Northern Ireland in the 2001 Act, are not set out in any detail, nor is their impact evaluated. The authors focus instead on the investment powers conferred under the Trustee Investment Act 1961, which was amended by the 2001 Act. Nevertheless, this omission aside, "Charity Law in Northern Ireland" packs a broad range of material into a single text. As a "one-stop shop" on not only charity law, but charities in general in Northern Ireland, this book will not only be valuable in guiding lay-persons attempting to navigate the legal, and other, issues associated with charitable organisations, but would also make a useful addition to the practitioner's reference library.

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<sup>4</sup> At p 155.